

810-8-1-.64 Motor Fuel Discounts. **(NEW RULE)**

(1) In accordance with the provisions of Section 40-17-340(e), Code of Alabama 1975, suppliers and permissive suppliers (as defined in Code Section 40-17-322) who timely file a return with the payment due may deduct from the amount of tax payable with the return an administrative discount of one half of one percent (.005) of the amount of tax payable to the state. In addition, Code Section 40-17-343(b) provides that suppliers and permissive suppliers who timely file a return with the payment due may deduct, from the amount of tax payable with the return, an administrative discount of one tenth of one percent (.001) of the amount of tax payable to the state, not to exceed two thousand dollars (\$2,000) per month.

(2) If a licensed supplier or permissive supplier does not timely file the required return and remit the total payment due, the discounts will not be prorated and no discount will be allowed.

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Authority: Sections 40-2A-7(a)(5) and 40-17-323, Code of Alabama 1975

History: